

PSJ3

Exhibit 240

From: Matthew Benkert
To: Colleen McGinn
Sent: 11/20/2012 11:51:29 PM
Subject: RE: DEA Excessive Usage

I completely agree. Don't think we can do it fast enough. Not sure if you have a training program already but if not let me know if I can assist in developing one.

Best regards,



Matthew Benkert, PCI Diversion Investigator
Tel: (215) 293-6596 Cell: (484) 888-6426 Fax: (215) 997-0925
Matthew.Benkert@tevapharm.com sip:Matthew.Benkert@tevapharm.com www.tevapharm.com

From: Colleen McGinn
Sent: Tuesday, November 20, 2012 6:46 PM
To: Matthew Benkert
Subject: Re: DEA Excessive Usage

Wonderful. I think we need to get these people together and educate them.

Sent from my BlackBerry Wireless Handheld

From: Matthew Benkert
Sent: Tuesday, November 20, 2012 06:21 PM
To: Colleen McGinn
Subject: FW: DEA Excessive Usage

Colleen,

Mike told me he spoke to this guy tonight and explained to him the role of DEA compliance and the SOM program. Robert is now stating that ABC has picked up a new customer which is the reason for the increase so I am going to release the orders.

As we discussed previously, we knew this was the culture here but to see someone put it in an email is a bit shocking. To state that " *Our business reason for these two orders is we need to supply our customer with product because they won't be able to fulfill their customers demand without it*" is not a reason to release a DEA order in my book. On top of that he is basically saying he does not care where the product goes just that it says in the contract that we continue to ship it when their inventory gets below a certain point so that's what we should be doing. Can't wait to see what happens when we really have an issue....

Best regards,



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Tel: (215) 293-6596 Cell: (484) 888-6426 Fax: (215) 997-0925
Matthew.Benkert@tevapharm.com sip:Matthew.Benkert@tevapharm.com www.tevapharm.com

From: Robert Neild

Sent: Tuesday, November 20, 2012 3:30 PM

To: Matthew Benkert; Corey Wall; Timothy Aleman

Cc: Plun Sanoy; Michelle Osmian; Marianne Geiger; Michael Edwards; Colleen McGinn; Christopher Doerr

Subject: RE: DEA Excessive Usage

Matthew,

Over the past two months, demand at these two ABC DCs has increased. The ordered quantities would be within their normal ordering patterns for the past two months.

It's not the customer claiming they need product, we have visibility into their actual inventory and sales out and can see they don't have enough product on hand to satisfy demand past the next week. We generally don't look into who they're selling to. We'll watch their on hand inventory (in units and days on hand) and sales out to determine if they need the order.

We require customers, through our agreements with them, to keep certain inventory levels of product on hand (in days) and in addition we require them to meet a certain level of customer service. If we're not providing them with the quantities they need for inventory and customer service, we're going against what they're required to do. If a customer has a spike in their weekly demand and they dip into their safety stock, their next order will be placed to cover normal demand and replacement of the safety stock.

Our business reason for these two orders is we need to supply our customer with product because they won't be able to fulfill their customers demand without it.

Please let me know if you have any questions or would like to discuss further.

Thanks,

Bob



Robert Neild Manager, Customer Operations
Tel: 610.786.7241 Cell: 484.995.8928
robert.neild@tevapharm.com

From: Matthew Benkert

Sent: Tuesday, November 20, 2012 2:38 PM

To: Corey Wall; Timothy Aleman

Cc: Plun Sanoy; Michelle Osmian; Marianne Geiger; Robert Neild; Michael Edwards; Colleen McGinn

Subject: RE: DEA Excessive Usage

Corey,

Do you have any further details / explanation on why the first two customer(s) are requesting additional product which is outside of their normal ordering pattern. Do we know if ABC has added a new customer(s), an existing customer has increased demand or there is a current incentive for this sku? Just because the customer claims to be in need of additional product is not enough to release a DEA Hold without a business explanation of why the additional quantity is needed.

Any questions, just let me know. Thank you for your time & assistance with these inquiries.

Best regards,



Matthew Benkert, PCI Diversion Investigator II

Tel: (215) 293-6596 Cell: (484) 888-6426 Fax: (215) 997-0925

Matthew.Benkert@tevapharm.com sip:Matthew.Benkert@tevapharm.com www.tevapharm.com

From: Corey Wall

Sent: Tuesday, November 20, 2012 10:04 AM

To: Matthew Benkert; Timothy Aleman

Cc: Plun Sanoy; Michelle Osmian; Marianne Geiger; Robert Neild

Subject: RE: DEA Excessive Usage

Hey Matt and Tim,

Below are justifications for releasing orders from DEA hold. Spreadsheet is also attached. Please let me know if you have any questions or if any further information is necessary.

Org Name	Purchase Order Number	Sales Order Num	Calendar Date (Order Date)	Ndc 11	Product Description	Customer Site Name
AMERISOURCEBERGEN DRUG CORP	44209927	774566	11/15/2012	63459-0548-28	FENTORA TAB 800MCG 1CTNX28	322 N 3RD ST
AMERISOURCEBERGEN DRUG CORP	52845034	774576	11/15/2012	63459-0542-28	FENTORA TAB 200MCG 1CTNX28	172 CAHABA VALLEY PKWY
AMERISOURCEBERGEN DRUG CORP	26926415	774759	11/16/2012	63459-0101-30	PROVIGIL TAB 100MG 1BTLX30	238 SAND ISLAND ACCESS RD
AMERISOURCEBERGEN DRUG CORP	21607981	774762	11/16/2012	63459-0215-30	NUVIGIL TAB 150MG 1BTLX30	11200 N CONGRESS AVE
AMERISOURCEBERGEN DRUG CORP	21607981	774762	11/16/2012	63459-0225-30	NUVIGIL TAB 250MG 1BTLX30	11200 N CONGRESS AVE

AMERISOURCEBERGEN DRUG CORP	10380187	774769	11/16/2012	63459-0205-30	NUVIGIL TAB 50MG 1BTLX30	6305 LASALLE DR
AMERISOURCEBERGEN DRUG CORP	10380187	774769	11/16/2012	63459-0101-30	PROVIGIL TAB 100MG 1BTLX30	6305 LASALLE DR
SMITH DRUG COMPANY	324597	775299	11/16/2012	63459-0548-28	FENTORA TAB 800MCG 1CTNX28	9098 FAIRFOREST ROAD
SMITH DRUG COMPANY	324598	775304	11/16/2012	63459-0546-28	FENTORA TAB 600MCG 1CTNX28	1104 JONES ROAD

Thanks,

Corey Wall
Customer Operations Specialist II
Teva Pharmaceuticals USA
41 Moores Road
Frazer, PA 19355
(610) 727-6072
Corey.Wall@TevaPharm.com

From: Marianne Geiger
Sent: Monday, November 19, 2012 5:46 PM
To: Corey Wall; Robert Neild
Cc: Plun Sanoy; Matthew Benkert; Michelle Osmian; Timothy Aleman
Subject: DEA Excessive Usage

Hi Bob/Corey,
Please investigate to see if the DEA Excessive Hold can be removed, fill in column "K" with your recommendation.

Copy all on this email

Thanks

Regards,
Marianne Geiger
Manager, Customer Service
Teva Pharmaceuticals

Toll Free Phone: 800 545 8800 Option 1, ext 8

Direct Dial 215 591 3031

Fax 800 760 1009

Email: marianne.geiger@TevaPharm.com